

ENTERED

September 30, 2019

David J. Bradley, Clerk

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA,

Plaintiff.

VS.

BA'TAI PRICE, ET AL.,

Defendants.

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CIVIL ACTION NO. 4:16-CV-03463

**ORDER ADOPTING MAGISTRATE JUDGE'S
MEMORANDUM AND RECOMMENDATION**

On September 4, 2019, the United States' Motion for Partial Summary Judgment (Dkt. 125) was referred to United States Magistrate Judge Andrew M. Edison pursuant to 28 U.S.C. § 636(b)(1)(B). *See* Dkt. 142. On September 10, 2019, Judge Edison filed a Memorandum and Recommendation (Dkt. 143) recommending that the Motion for Partial Summary Judgment (Dkt. 125) be **GRANTED**.

No objections have been filed to the Memorandum and Recommendation. Accordingly, the Court reviews the Memorandum and Recommendation for plain error on the face of the record. 28 U.S.C. § 636(b)(1); *see also*, FED. R. CIV. P. 72(b)(3).

Based on the pleadings, the record, and the applicable law, the Court finds that there is no plain error apparent from the face of the record. Accordingly, it is hereby **ORDERED and ADJUDGED** that:

- (1) Judge Edison's Memorandum and Recommendation (Dkt. 143) is **APPROVED and ADOPTED** in its entirety as the holding of the Court; and

- (2) the Motion for Partial Summary Judgment (Dkt. 125) is **GRANTED**. Therefore, judgment is entered in favor of the United States and against the Estate of Isaac Price, II for the amount of \$651,971.91, as of September 10, 2018, plus prejudgment and post-judgment interest on that amount at the rates set forth in 26 U.S.C. §§ 6601, 6621, and 28 U.S.C. § 1961(c) until paid.

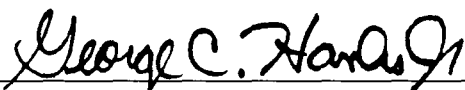
Further, the United States' liens against Isaac Price II are foreclosed against the real property located at 7110 W. Knoll Street, Houston, Texas 77028, which is legally described as follows:

Lots two hundred thirty seven (237) and two hundred thirty eight (238) of Rosewood Estates, Section One (1), a subdivision in Harris County, Texas, according to the Map or Plat thereof, recorded in Volume 23, Page 42, of the Map Records of Harris County, Texas.

Lastly, the Property will be sold pursuant to an order for sale to be entered by the Court. The sale proceeds should be applied first to the expenses of the sale, then to pay off the lien held by the Harris County Tax Assessor/Collector. The net proceeds after payment of these liabilities will be applied to the tax debts of the Estate of Isaac Price, II for tax years 2001, 2002, and 2005.

It is so **ORDERED**.

SIGNED and ENTERED this 27th day of September, 2019.



GEORGE C. HANKS, JR.
UNITED STATES DISTRICT JUDGE